

REG-94-010 DRUG TAX PROGRAM; PROTESTED ASSESSMENT OR OVERASSESSMENT

010.01 Any assessee who desires to contest the amount of an assessment levied under the provisions of this program must file a protest with the Department, utilizing normal protest procedures, within ten days of the date the assessment was served in person, or within ten days of the mailing of the assessment notice by certified or registered mail to the last known address of the assessee.

010.01A Any jeopardy assessment in effect on October 1, 1991, shall become final if no protest or request for redetermination by the Tax Commissioner has been filed or postmarked by October 10, 1991.

010.02 Any assessee who successfully protests an assessment previously paid shall be entitled to a redetermination of the tax, interest and penalty in accordance with the results of the successful protest. An overpayment shall be refunded with interest only if the claim is not refunded within ninety days.

010.03 Any assessee who is assessed and pays an amount of tax , penalty and interest greater than is proper shall be granted a refund of the excess amount.

(Sections 77-4310.02, 77-4311, and 77-4312. February 2, 1992.)